

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

Cathy Bloomquist,
Petitioner-Appellant,

v.

Black Hawk County Board of Review,
Respondent-Appellee.

ORDER

Docket No. 11-07-1534
Parcel No. 8913-33-477-033

On April 8, 2013, the above-captioned appeal came on for hearing before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioner-Appellant Cathy Bloomquist was self-represented. Assistant County Attorney Dave Mason is counsel for the Board of Review and represented it at hearing. Both parties submitted documentary evidence in support of their position. The Appeal Board now having examined the entire record, heard the testimony, and being fully advised, finds:

Findings of Fact

Cathy Bloomquist is the owner of a residential, single-family property located at 1432 West Ridgeway Avenue, Waterloo, Iowa. According to the property record card, the subject property is a split-level, frame dwelling built in 1966. The property has 1380 square feet of living area and a full basement with 125 square feet of finish. A portion of the basement includes a single stall garage. There is also a 384 square-foot, detached garage. The improvements are of average quality (3-5) and in normal condition. The site is 0.391 acres.

Bloomquist protested to the Black Hawk County Board of Review regarding the 2011 assessment of \$143,180, allocated as \$21,380 in land value and \$121,800 in improvement value. The claim was based on the ground that there has been a change downward in the value since the last

assessment under sections 441.37(1) and 441.35(2). In a reassessment year, a challenge based on downward change value is akin to a market value claim under section 441.37(1)(a)(2). *See Dedham Co-op. Ass'n v. Carroll Cnty. Bd. of Review*, No. 05-1422, 2006 WL 1750300 (Iowa Ct. App. 2006). The Board of Review determined that Bloomquist's claim amounted to a claim that the subject property is assessed for more than its market value, or a claim for over-assessment. Similarly, we only consider the claim of over-assessment.

Bloomquist did not offer an opinion of the subject property's value to the Board of Review. The Board of Review denied her appeal. Bloomquist then appealed to this Board reasserting her claim.

Bloomquist testified the subject property is a rental property and no remodeling or updating has occurred in over ten years. The basement is not usable because of flooding issues almost every year. She questioned the 125 square feet of finished basement listed on the property record card. At this Board's request the assessor inspected the subject property. An April 15, 2013, letter from Deputy Assessor TJ Koenigsfeld verified the property was inspected and confirmed the property has 125 square feet of finished basement.

Aside from Bloomquist's assertion the property is over-assessed, she offers no actual evidence of the subject property's fair market value.

Ultimately, Bloomquist failed to prove by the preponderance of the evidence the property was over-assessed as of January 1, 2011.

Conclusion of Law

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. This Board is an agency and the provisions of the Administrative Procedure Act apply. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review, but considers only those grounds presented to or considered by the Board of Review. §§ 441.37A(3)(a); 441.37A(1)(b). New or

additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct. § 441.37A(3)(a). However, the taxpayer has the burden of proof. § 441.21(3). This burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Richards v. Hardin County Bd. of Review*, 393 N.W.2d 148, 151 (Iowa 1986).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. § 441.21(1)(b). Market value essentially is defined as the value established in an arm's-length sale of the property. *Id.* Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available to determine market value then "other factors," such as income and/or cost, may be considered. § 441.21(2). The property's assessed value shall be one hundred percent of its actual value. § 441.21(1)(a).

In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Bloomquist did not provide evidence establishing the assessment was excessive and did not offer evidence to show the subject property's correct value, such as an appraisal or recent sales of comparable properties. Accordingly, she has not proved the subject property is over-assessed.

THE APPEAL BOARD ORDERS the January 1, 2011, assessment as determined by the Black Hawk County Board of Review is affirmed.

Dated this 6th day of May, 2013.

Stewart Iverson
Stewart Iverson, Presiding Officer

Jacqueline Rypma
Jacqueline Rypma, Board Member

Karen Oberman
Karen Oberman, Board Member

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>May 6, 2013</u> .	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
	
Signature _____	